IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 19TH MARCH 2007 / 28TH PHALGUNA 1928

WP(C).No. 33669 of 2005(G)

PETITIONER:

JOY ALUKAS TRADERS INDIA (PVT) LTD.,
MARINE DRIVE,
COCHIN-682 031, REPRESENTED BY ITS MANAGER
(PUBLIC RELATIONS), MR.JACOB.V.PALAYOOR.

BY ADV. SRI.A.KUMAR

RESPONDENT:

THE INTELLIGENCE OFFICER,
INTELLIGENCE OFFICE,
COMMERCIAL TAXES,
SQUAD NO.II, KOLLAM AT KOTTARAKKARA.

BY SR.GOVT. PLEADER MR.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 19/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF CST REGISTRATION CERTIFICATE DATED 18.7.2002.

EXT.P2 TRUE COPY OF KGST REGISTRATION CERTIFICATE DATED 18.7.2002.

EXT.P3 TRUE COPY OF THE NOTICE UNDER SEX.47(2) DATED 30.11.2005 ISSUED BY THE RESPONDENT.

EXT.P4 TRUE COPY OF THE REPLY LETTER SUBMITTED BY THE PETITIONER TO THE RESPONDENT DT.1.12.2005.

/ TRUE COPY /

K.BALAKRISHNAN NAIR, J.

W.P.(C) No.33669 of 2005

Dated this the 19th day of March, 2007.

JUDGMENT

The petitioner challenges Ext.P3 notice issued under Section 47 (2) of the Kerala Value Added Tax Act. The jurisdictional Commercial Taxes Officer (Enquiry) or the Intelligence Officer as the case may be is directed to pass final orders in the matter in accordance with law after affording an opportunity of being heard to the petitioner within two months from the date of production of a copy of this judgment.

The writ petition is disposed of as above.

K.BALAKRISHNAN NAIR,
Judge.

vns.